

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1-12. (Canceled)

13. (Currently Amended) A magnetoresistive effective element comprising a first shielding layer, a second shielding layer, a magnetoresistive effective film, a first gap ~~layer,~~ film, a pair of second gap layers, a pair of magnetic domain controlling layers, and a bottom electrode layer,

said first shielding layer and said second shielding layer being ~~disposed~~ separated by a given distance,

said magnetoresistive effective film being disposed in between said first shielding layer and said second shielding layer,

said first gap ~~layer~~ film being made of electrical conductive material, and formed on said magnetoresistive effective film ~~with commensurate to a~~ commensurate with a surface configuration of said magnetoresistive effective film,

said magnetic domain controlling ~~films being disposed at~~ layers surround and extend along both sides of said magnetoresistive effective film, respectively,

said bottom electrode layer being electrically connected to said magnetoresistive effective film ~~in the far~~ on a side away from said first gap ~~layer,~~ film the bottom electrode layer, constituting one of the pair of second gap ~~layer~~ layers,

said second shielding layer functioning as a top electrode layer electrically connected to said first gap ~~layer,~~ film, and the second shielding layer constituting the other of the pair of second gap ~~layer~~ layers.

14. (Original) The magnetoresistive effective element as defined in claim 13, wherein said magnetoresistive effective film is made of a spin valve film or a ferromagnetic tunnel junction film.

15. (Currently Amended) The magnetoresistive effective element as defined in claim 13, wherein said first gap ~~layer~~ film is made of metal.

16. (Currently Amended) The magnetoresistive effective element as defined in claim 13, wherein a total thickness of said magnetoresistive effective film and said first gap ~~layer~~ film is set larger than a thickness of said magnetic domain controlling layers.

17. (Currently Amended) The magnetoresistive effective element as defined in claim 16, wherein both sides of said second shielding layer are depressed at both sides of the ~~MR film~~ magnetoresistive effective film in a front view, respectively.

18-26. (Canceled)